# S.B. Sales Tax Revision Petition No. 24/2004

Commercial Taxes Officer,
Commercial Taxes, Jhunjhunu

***Versus***

M/s. Omprakash & Company
Chidawa, Jhunjhunu

Date of order :: September 20, 2007

**PRESENT**
**HON'BLE DR. JUSTICE VINEET KOTHARI**

**Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner-Revenue**

Heard learned counsel for the petitioner-Revenue.

Learned counsel for the petitioner-Revenue submits that the appeal filed by the respondent-assessee M/s. Omprakash & Company, Chidawa has already been decided by the first appellate authority, namely Deputy Commissioner (Appeals) on 21.11.2005 on merits in favour of the respondent-assessee while deciding a bunch of 13 appeals of various traders of Chidawa, Pilani and Surajgarh. A copy of the said order is placed on record.

Learned counsel for the petitioner-Revenue submits that in view of the decision of the appeal itself by the learned Deputy Commissioner (Appeals), this revision petition against the impugned order of the Tax Board dated 19.06.2003 directing the learned Deputy Commissioner (Appeals) to consider the application of the appellants for waiver or relaxation of the requirement of pre-deposit of 20% of tax assessed in the light of the provisions contained in Section 84(3) of the Act, has become infructuous.

The revision petition is accordingly dismissed as infructuous. A copy of this order be sent to the respondent-assessee.

**(Dr.VINEET KOTHARI),J.**

**Pramod**
Item No. 2